

**GENERAL GOVERNMENT  
FINANCIAL ADMINISTRATION  
FINANCE AND ACCOUNTING**

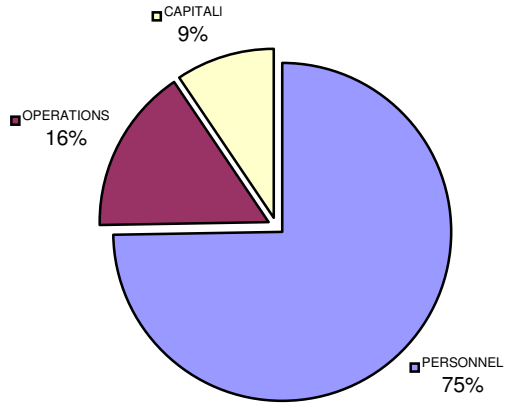
**MISSION STATEMENT:** The mission of the Office of Finance and Accounting is dedicated to professionalism in maximizing available resources and in delivering creative and innovative financial resources to maintain citizen confidence and ensure cost-effective benefits.

**PROGRAM GOALS:**

Make the City's audited financial records available to the public to enhance and improve citizen knowledge, understanding, and interactivity. Also, to produce quality financial records of the City by improving the daily operations and enhance the agency's management focus and quality of revenue projections and reporting.

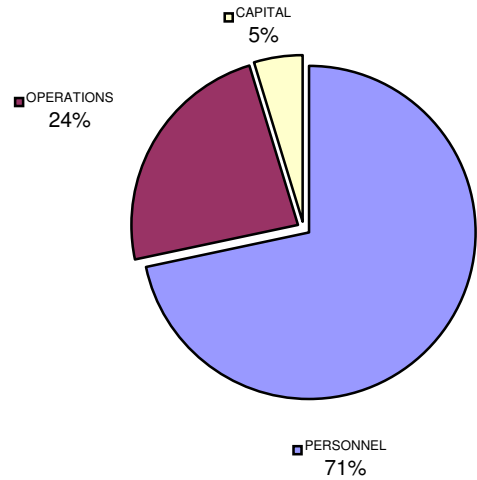
**FINANCE ADMINISTRATION**

**FY 2010  
ACTUAL**



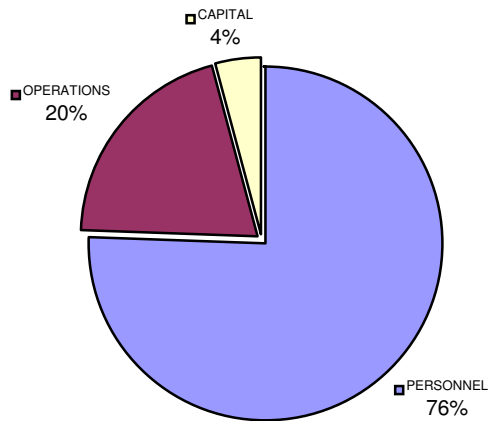
■ PERSONNEL ■ OPERATIONS ■ CAPITAL

**FY 2011  
BUDGETED**



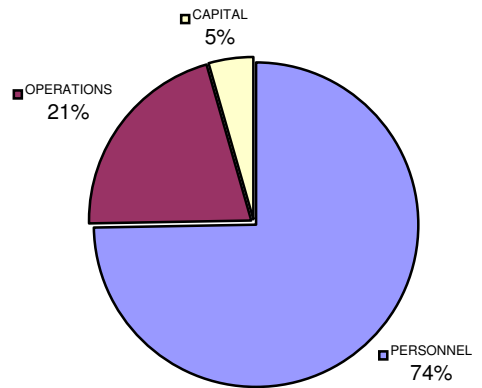
■ PERSONNEL ■ OPERATIONS ■ CAPITAL

**FY 2012  
PROPOSED**



■ PERSONNEL ■ OPERATIONS ■ CAPITAL

**FY 2013  
PROJECTED**



■ PERSONNEL ■ OPERATIONS ■ CAPITAL

**NARRATIVE DESCRIPTION OF EXPENDITURE ACCOUNTS**

**PERSONNEL EXPENSES**

**Financial Administration - Finance and Accounting**

- 01-2010-45400 Employee Services:** Annual compensation and accruals appropriated for employee services.
- 01-2010-46300 F.I.C.A.:** Federal Insurance Contribution Act.
- 01-2010-46500 Health & Life Insurance:** Provides group health, dental and life insurance for employees.
- 01-2010-47000 Worker's Compensation:** Provides care for employees injured on the job.
- 01-2010-48000 Retirement / Pension:** An employee benefit.

**F.Y. 2012 CURRENT EXPENSE BUDGET**

**EXPENDITURE BY OBJECT AND PROGRAM CLASSIFICATION**

**FUNCTION - FINANCIAL ADMINISTRATION**

**ACTIVITY - FINANCE AND ACCOUNTING**

ACCOUNT NUMBER	DESCRIPTION	FY 2010 ACTUAL	FY 2011 BUDGETED	FY 2012 PROPOSED	FY 2013 PROJECTED	FY 2012 CHANGE
<b><u>PERSONNEL EXPENSES</u></b>						
01-2010-45400	Employee Services	111,286	107,018	<b>113,918</b>	119,614	6.45%
01-2010-46300	F.I.C.A.	8,420	8,179	<b>10,206</b>	9,150	24.79%
01-2010-46500	Health & Life Insurance	6,861	11,900	<b>19,300</b>	19,500	62.18%
01-2010-47000	Worker's Compensation	333	473	<b>600</b>	685	26.76%
01-2010-48000	Retirement / Pension	7,629	10,042	<b>14,390</b>	14,500	43.30%
<b>Total Personnel Expenses</b>		<b>\$134,529</b>	<b>\$137,612</b>	<b>\$158,413</b>	<b>\$163,449</b>	<b>15.12%</b>

**POSITIONS**

Full-Time

Chief Financial Officer	1	1	<b>1</b>	1
Accounting Clerks	0	0	<b>1</b>	1
Total Full-Time	1	1	<b>2</b>	2

Part-Time

Accounting Clerks	1	1	<b>0</b>	0
Total Part-Time	1	1	<b>0</b>	0
<b><u>Total Accounting Positions</u></b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**NARRATIVE DESCRIPTION OF EXPENDITURE ACCOUNTS****OPERATING EXPENSES****Financial Administration - Finance and Accounting**

<b>01-2010-50110</b>	<b>Auditing Services:</b> Annual audit of City financial records by independent accounting firm, as required by State Law.
<b>01-2010-50200</b>	<b>Computer Support:</b> Payments for the use of proprietary accounting software and for professional technical assistance.
<b>01-2010-50470</b>	<b>Payroll Services:</b> Fee for providing payroll checks processing and filing federal and state taxes.
<b>01-2010-52500</b>	<b>Computer Supplies:</b> Ribbons, paper, memory expansions, additional processing capability, cables, connectors, computer hardware, cords, etc.
<b>01-2010-52520</b>	<b>Office Supplies &amp; Printing:</b> Stationery, miscellaneous office supplies and materials necessary for the operations of the finance office
<b>01-2010-53130</b>	<b>Small Equipment:</b> Small equipment needed for accounting office.
<b>01-2010-53510</b>	<b>Dues &amp; Subscriptions:</b> Membership in various associations and subscriptions for magazines and journals that can enhance the employees' skills.
<b>01-2010-53520</b>	<b>Employee Training:</b> Job related training seminars to develop staff capabilities, including computer training for Access, Excel, Word and non-computer related training. Also books, video tapes and miscellaneous learning materials.
<b>01-2010-53540</b>	<b>Travel &amp; Meetings:</b> Expenses incurred by accounting employees, while on official City business, including attendance at meetings, seminars, and the annual MML convention. Auto mileage, registration fees, meals, parking, tolls and accommodations are examples of reimbursable expenses.
<b>01-2010-54010</b>	<b>Telephone:</b> Monthly telephone charges and other repair or maintenance costs of telephones in the accounting office.
<b>01-2010-54400</b>	<b>Credit Card Service Fees:</b> Monthly fees and commissions incurred for receiving revenues from residents and businesses through credit card payments.
<b>01-2010-54410</b>	<b>Bank Service Fees:</b> Fees for maintaining the City's checking accounts with banks.
<b>01-2010-54550</b>	<b>Miscellaneous:</b> Expenditures that cannot be logically classified under other categories.

**F.Y. 2012 CURRENT EXPENSE BUDGET**

**EXPENDITURES BY OBJECT AND PROGRAM CLASSIFICATION**

**FUNCTION - FINANCIAL ADMINISTRATION**

**ACTIVITY - FINANCE & ACCOUNTING**

ACCOUNT NUMBER	DESCRIPTION	FY 2010 ACTUAL	FY 2011 BUDGETED	FY 2012 PROPOSED	FY 2013 PROJECTED	FY 2012 CHANGE
<b><u>OPERATING EXPENSES</u></b>						
01-2010-50110	Auditing Services	\$15,750	\$16,500	<b>\$16,500</b>	\$17,000	0.00%
01-2010-50200	Computer Support	3,144	12,500	<b>10,500</b>	10,500	-16.00%
01-2010-50470	Payroll Services	0	0	<b>0</b>	0	0.00%
01-2010-52500	Computer Supplies	1,463	2,700	<b>2,500</b>	2,600	-7.41%
01-2010-52520	Office Supplies & Printing	2,016	3,100	<b>3,000</b>	3,500	-3.23%
01-2010-53130	Small Equipment	0	750	<b>500</b>	500	-33.33%
01-2010-53510	Dues & Subscriptions	385	1,000	<b>1,000</b>	1,000	0.00%
01-2010-53520	Employee Training	1,123	1,500	<b>1,500</b>	2,500	0.00%
01-2010-53540	Travel & Meetings	0	500	<b>500</b>	500	0.00%
01-2010-54010	Telephone	1,741	2,500	<b>2,500</b>	2,500	0.00%
01-2010-54400	Credit Card Service Fees	1,987	2,000	<b>2,000</b>	2,500	0.00%
01-2010-54410	Bank Service Fees	387	770	<b>500</b>	800	-35.06%
01-2010-54550	Miscellaneous	598	1,500	<b>1,000</b>	1,500	-33.33%
<b>Total Operating Expenses</b>		<b>\$28,594</b>	<b>\$45,320</b>	<b>\$42,000</b>	<b>\$45,400</b>	<b>-7.33%</b>

**NARRATIVE DESCRIPTION OF EXPENDITURE ACCOUNTS**

**CAPITAL EXPENSES**

**Financial Administration - Finance and Accounting**

**01-2010-58100**                      **Computers:** To replace the existing computer.

**01-2010-58110**                      **Accounting Software:** To upgrade existing software.

**F.Y. 2012 CURRENT EXPENSE BUDGET**

**EXPENDITURE BY OBJECT AND PROGRAM CLASSIFICATION**

**FUNCTION - FINANCE ADMINISTRATION**

**ACTIVITY - FINANCE AND ACCOUNTING**

ACCOUNT NUMBER	DESCRIPTION	FY 2010 ACTUAL	FY 2011 BUDGETED	FY 2012 PROPOSED	FY 2013 PROJECTED	FY 2012 CHANGE
<b><u>CAPITAL OUTLAY</u></b>						
01-2010-58100	Computers	\$0	\$2,500	<b>\$2,500</b>	\$2,500	100.00%
01-2010-58110	Accounting Software	17,104	6,500	<b>6,500</b>	7,500	0.00%
<b>Total Capital Expenses</b>		<b>\$17,104</b>	<b>\$9,000</b>	<b>\$9,000</b>	<b>\$10,000</b>	<b>0.00%</b>
<b>TOTAL FINANCE &amp; ADMINISTRATION</b>		<b>\$180,227</b>	<b>\$191,932</b>	<b>\$209,413</b>	<b>\$218,849</b>	<b>9.11%</b>



**THIS  
PAGE  
INTENTIONALLY  
LEFT  
BLANK**